Dec-16-03

05:18pm From-Manager Securities Operations





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tel: 212.656.5026 fax: 212.656.5893 pmadho@nyse.com

1-31828

December 16, 2003

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:



The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Luminent Mortgage Capital, Inc., Common Stock, par value \$0.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 16, 2003. Tentative listing date — December 19, 2003.

Sincerely,

Valor Dados